



Trustees' Financial Summary

FY2015-16

Submit ID: 1227-35508572

34 Park County

1227 Shields Valley Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Rhonda Lahaye **Phone #:** (406) 686-4621

(Signature)

(Date)

Chair, Board of Trustees: Cleve Swandal

(Signature)

(Date)

County Superintendant Jo Newhall

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
101	Title I, Part A, Improving Basic Programs	FEDERAL	3412273105	84.010A
106	INTERMOUNTAIN ADM. FLEX BENEFITS	LOCAL	1999-2000	LOCAL
107	PARK ELECTRIC REFUNDS	LOCAL	2006-2007	
108	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	FEDERAL	s358a063268	84.358A
109	Deferred Maintenance & Energy Efficiency	STATE	2009-2010	NA
112	M-7 GRANT SUBS & PAYROLL	LOCAL	2005-06	
115	Safe Routes To School Grant	STATE	2008-2009	
116	Internal Fees	LOCAL	2008-2009	
117	ARRA - IDEA Part B (Trans from Coop)	FEDERAL	2009-2011	84.931
119	National School Lunch Program	FEDERAL	2010	10.555
120	Shape Up America/Private	LOCAL	2010	
121	Contractor Donation/Private	LOCAL	2011-2012	
122	Miscellaneous Federal Grant thru OPI	FEDERAL	2011-2012	unknown
123	Miscellaneous State Grant	STATE	2012-2013	State
124	Quality Schools Facility Grant	STATE	2013-2014	NA
125	Northern Energy	LOCAL	2013-2014	
127	Elementary Reading Series	LOCAL	2014-2015	
128	Intercom System	LOCAL	2014-2015	
130	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL	2015-2016	84.126A
131	Safe & Security	LOCAL	2015-2016	
132	Miscellaneous Federal Grant thru OPI	FEDERAL	ACT Plus Writing	unknown
133	Rental Funds Reappropriation	LOCAL	2015-2016	
329	Quality Schools Facility Grant	STATE	2015-2016	NA

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	111,692.17	45,532.28	5,152.75	6,892.76
02	Taxes Receivable - Real and Personal (120-149)	247,920.82	47,824.21	1,667.65	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	359,612.99	93,356.49	6,820.40	6,892.76
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	247,920.82	47,824.21	1,667.65	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	12,422.71			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	99,269.46	45,532.28	5,152.75	6,892.76
52	TOTAL FUND BALANCE/EQUITY	111,692.17	45,532.28	5,152.75	6,892.76
53	TOTAL LIABILITIES AND FUND BALANCE	359,612.99	93,356.49	6,820.40	6,892.76

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		2,494.72	19,804.17	738.31
02	Taxes Receivable - Real and Personal (120-149)				10.14
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		2,494.72	19,804.17	748.45
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				10.14
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			18,944.88	
48	Fund Balance for Budget		2,494.72	859.29	738.31
52	TOTAL FUND BALANCE/EQUITY		2,494.72	19,804.17	738.31
53	TOTAL LIABILITIES AND FUND BALANCE		2,494.72	19,804.17	748.45

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,443.93	35.89
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			3,443.93	35.89
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			3,443.93	35.89
52	TOTAL FUND BALANCE/EQUITY			3,443.93	35.89
53	TOTAL LIABILITIES AND FUND BALANCE			3,443.93	35.89



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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,913.53			535.13
02	Taxes Receivable - Real and Personal (120-149)	8,641.65			39,388.66
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	17,555.18			39,923.79
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	8,641.65			39,388.66
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	29.95			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	8,883.58			535.13
52	TOTAL FUND BALANCE/EQUITY	8,913.53			535.13
53	TOTAL LIABILITIES AND FUND BALANCE	17,555.18			39,923.79

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,935.11	19,795.07		
02	Taxes Receivable - Real and Personal (120-149)		4,030.96		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,935.11	23,826.03		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		4,030.96		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,935.11	19,795.07		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,935.11	19,795.07		
53	TOTAL LIABILITIES AND FUND BALANCE	1,935.11	23,826.03		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			15,477.21	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			15,477.21	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			15,477.21	
52	TOTAL FUND BALANCE/EQUITY			15,477.21	
53	TOTAL LIABILITIES AND FUND BALANCE			15,477.21	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	392,485.98	391,451.25
1112	District Levy - Personal Property	75,074.03	68,719.38
1113	District Levy - Heavy Motor Vehicles	175.93	404.26
1114	District Levy - Pers Prop/Mobile Homes	1,406.57	2,441.08
1190	Penalties and Interest on Taxes	1,371.19	941.01
1510	Interest Earnings	279.21	663.79
3110	Direct State Aid	405,308.53	424,250.16
3111	Quality Educator	43,540.15	46,087.97
3112	At Risk Student	5,190.49	4,929.75
3113	Indian Education For All	2,876.40	2,944.08
3114	American Indian Achievement Gap	600.00	615.00
3115	State Spec Ed Allowable Cost Pymt to Districts	22,197.41	23,014.44
3116	Data For Achievement	2,115.00	2,820.00
3117	State Tuition for State Placement	1,293.97	1,317.85
3118	Natural Resource Development	2,888.29	4,762.89
3120	State Guaranteed Tax Base Aid	62,073.16	72,156.84
3444	State School Block Grant	83,385.75	83,385.75
3446	SB96 Block Grant Reimbursement	6,336.12	0.00
6100	Material Prior Period Revenue Adjustments	0.00	604.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,108,598.18	1,131,510.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	465,264.43	460,447.39
		2XX	Personal Services - Employee Benefits	68,778.66	79,964.39
		3XX	Purchased Professional and Technical Services	400.00	777.60
		5XX	Other Purchased Services	2,015.76	1,435.88
		6XX	Supplies and Materials	30,460.54	14,995.57
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	31,421.40	26,580.00
		2XX	Personal Services - Employee Benefits	3,669.61	3,467.22
		5XX	Other Purchased Services	240.92	487.04
	221X Improvement of Instruction Services				
		3XX	Purchased Professional and Technical Services	350.00	0.00
	222X Educational Media Services				
		3XX	Purchased Professional and Technical Services	0.00	250.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		23XX Support Services - General Administration			
		1XX	Personal Services - Salaries	56,611.88	35,944.56
		2XX	Personal Services - Employee Benefits	8,651.49	8,640.50
		3XX	Purchased Professional and Technical Services	2,830.05	0.00
		5XX	Other Purchased Services	1,888.86	586.09
		6XX	Supplies and Materials	650.55	1,252.82
		8XX	Other Expenditures	448.00	250.00
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries	89,690.72	86,739.17
		2XX	Personal Services - Employee Benefits	23,853.94	24,916.51
		5XX	Other Purchased Services	5,114.10	3,884.93
		6XX	Supplies and Materials	1,719.90	1,877.90
		8XX	Other Expenditures	2,154.00	2,154.50
		25XX Support Services - Business			
		1XX	Personal Services - Salaries	16,567.77	16,723.40
		2XX	Personal Services - Employee Benefits	2,769.65	3,420.83
		3XX	Purchased Professional and Technical Services	6,976.38	6,589.75
		4XX	Purchased Property Services	3,402.50	2,970.00
		5XX	Other Purchased Services	17,467.24	15,421.75
		6XX	Supplies and Materials	17,853.21	12,356.45
		8XX	Other Expenditures	372.77	239.60
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	41,456.36	44,559.72
		2XX	Personal Services - Employee Benefits	7,069.36	10,176.41
		4XX	Purchased Property Services	23,447.27	28,900.24
		5XX	Other Purchased Services	63.84	0.00
		6XX	Supplies and Materials	45,616.72	44,882.97
280	Special Education - Local and State				
		1XXX Instruction			
		1XX	Personal Services - Salaries	51,371.11	64,741.46
		2XX	Personal Services - Employee Benefits	9,134.27	11,652.59
		5XX	Other Purchased Services	574.92	29.90
		6XX	Supplies and Materials	1,632.47	2,108.66
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
		1XX	Personal Services - Salaries	0.00	22,551.60
		2XX	Personal Services - Employee Benefits	2,424.08	5,126.27
710	School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
		1XX	Personal Services - Salaries	840.00	954.00
		2XX	Personal Services - Employee Benefits	4.20	2.11
		5XX	Other Purchased Services	1,835.62	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			6XX Supplies and Materials	450.00	0.00	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			5XX Other Purchased Services	11,617.63	10,296.03	
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	8,108.00	10,459.00	
			2XX Personal Services - Employee Benefits	32.51	55.09	
			5XX Other Purchased Services	693.30	453.95	
			6XX Supplies and Materials	0.00	2,821.00	
			810 Dues and Fees	1,250.00	0.00	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	1,650.30	21,738.33	
			2XX Personal Services - Employee Benefits	9,580.51	11,850.50	
			4XX Purchased Property Services	0.00	1,892.59	
			5XX Other Purchased Services	0.00	95.00	
			6XX Supplies and Materials	19,095.74	19,249.38	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,099,572.54	1,126,970.65	

Schedule Of Changes Worksheet						Fund Code 01	
Beginning Fund Balance						112,146.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,131,510.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,126,970.65	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	12,422.71	Less Last Year	17,415.99	(4b)	-4,993.28	
						-4,993.28	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						111,692.17	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	74,923.64	85,827.38
	1112 District Levy - Personal Property	14,355.00	15,006.93
	1113 District Levy - Heavy Motor Vehicles	33.85	81.25
	1114 District Levy - Pers Prop/Mobile Homes	268.82	498.36
	1190 Penalties and Interest on Taxes	264.33	188.62
	1510 Interest Earnings	29.74	114.48
	2220 County On-Schedule Trans Reimb	40,005.61	34,511.40
	3210 State On-Schedule Trans Reimb	39,656.18	36,327.70
	3444 State School Block Grant	7,473.80	7,473.80
	3446 SB96 Block Grant Reimbursement	1,218.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		178,229.77	180,029.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			5XX Other Purchased Services	141,093.83	151,960.55
			6XX Supplies and Materials	20,054.99	12,031.52
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				161,148.82	163,992.07

Schedule Of Changes Worksheet Fund Code 10

Beginning Fund Balance	29,494.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	180,029.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	163,992.07	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	45,532.28	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	4,085.63	4,142.27
	1112 District Levy - Personal Property	783.72	727.34
	1113 District Levy - Heavy Motor Vehicles	1.77	4.21
	1114 District Levy - Pers Prop/Mobile Homes	13.04	23.23
	1190 Penalties and Interest on Taxes	11.88	9.06
	1510 Interest Earnings	9.14	13.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,905.18</u>	<u>4,919.36</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			6XX Supplies and Materials	5,962.69	3,393.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,962.69</u>	<u>3,393.07</u>

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					3,626.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,919.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,393.07	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,152.75	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9.31	17.44
	1621 Lunch Sales	45,990.00	46,464.45
	1900 Other Revenue from Local Sources	9,335.68	1,355.00
	4550 Federal Child Nutrition	30,030.00	27,133.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		85,364.99	74,970.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	62,436.91	54,565.04
			2XX Personal Services - Employee Benefits	10,252.13	10,107.31
			6XX Supplies and Materials	9,177.07	10,449.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				81,866.11	75,121.74

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	7,044.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	74,970.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	75,121.74	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,892.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	78.60	149.92
	2240 County Retirement Distribution	129,090.70	80,822.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		129,169.30	80,972.60

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
		2XX	Personal Services - Employee Benefits	75,287.77	74,661.02
		21XX Support Services - Students			
		2XX	Personal Services - Employee Benefits	5,181.36	4,404.36
		23XX Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	7,874.85	7,353.12
		24XX Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	13,655.98	13,219.25
		25XX Support Services - Business			
		2XX	Personal Services - Employee Benefits	2,621.03	2,659.06
		26XX Operation and Maintenance of Plant Services			
		2XX	Personal Services - Employee Benefits	6,247.25	6,822.17
	280 Special Education - Local and State				
		1XXX Instruction			
		2XX	Personal Services - Employee Benefits	8,210.64	10,477.31
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
		2XX	Personal Services - Employee Benefits	391.44	0.00
	391 State Career & Technical Ed Entitlement - Agriculture				
		1XXX Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3,718.35
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	59.41	73.52
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	978.62	1,447.85
	910 Food Services				
		31XX Food Services			
		2XX	Personal Services - Employee Benefits	8,152.68	10,912.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				128,661.03	135,748.06



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					57,270.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					80,972.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					135,748.06	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,494.72	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
101	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	76,064.00
108	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,728.00
121	Contractor Donation/Private	
	1510 Interest Earnings	46.42
	1920 Contributions/Donations from Private Sources	1,415.67
329	Quality Schools Facility Grant	
	1920 Contributions/Donations from Private Sources	6,587.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		86,841.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
101	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		64,731.43
			2XX Personal Services - Employee Benefits		11,194.57
			101 Subtotal		75,926.00
108	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		840.00
			2XX Personal Services - Employee Benefits		143.69
			5XX Other Purchased Services		111.04
			6XX Supplies and Materials		1,633.27
			108 Subtotal		2,728.00
116	Internal Fees				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			810 Dues and Fees		630.00
			116 Subtotal		630.00
132	Miscellaneous Federal Grant thru OPI				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			6XX Supplies and Materials		60.19
			132 Subtotal		60.19



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
329	Quality Schools Facility Grant				
	372	Quality Schools Facility Grant Program			
		4XXX	Facilities Acquisition and Construction Services		
			3XX Purchased Professional and Technical Services		4,140.41
			329 Subtotal		4,140.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					83,484.60

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					16,446.83 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					86,841.94 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					83,484.60 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	18,944.88	Less Last Year	18,944.88	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					19,804.17 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 Title I, Part A, Improving Basic Programs	76,064.00	75,926.00	138.00
108 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	2,728.00	2,728.00	0.00
116 Internal Fees	0.00	630.00	-630.00
121 Contractor Donation/Private	1,462.09	0.00	1,462.09
132 Miscellaneous Federal Grant thru OPI	0.00	60.19	-60.19
329 Quality Schools Facility Grant	6,587.85	4,140.41	2,447.44
Total	86,841.94	83,484.60	3,357.34



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.56	166.63
	1112 District Levy - Personal Property	0.00	28.14
	1113 District Levy - Heavy Motor Vehicles	0.00	0.04
	1114 District Levy - Pers Prop/Mobile Homes	0.12	0.60
	1190 Penalties and Interest on Taxes	0.22	0.13
	1510 Interest Earnings	0.71	2.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1.61</u>	<u>197.67</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					540.64 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					197.67 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					738.31 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	8.63	24.81	
	1910 Rentals	2,300.00	2,300.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,308.63	2,324.81	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	3,124.47	758.97
			6XX Supplies and Materials	683.56	0.00
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	2,293.00	0.00
133	Rental Funds Reappropriation				
	998	School Safety Transfers to Building Reserve Fund			
		61XX	Operating Transfers to Other Funds		
			911 School Safety Transfer to Building Reserve Fund	0.00	3,755.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,101.03	4,513.97

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					5,633.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,324.81 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,513.97 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,443.93 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.35	0.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2.35</u>	<u>0.06</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries	164.74	0.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	1,700.00	0.00
		2XX	Personal Services - Employee Benefits	9.52	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,874.26</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	35.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	35.89	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	22,502.14	13,364.64
	1112 District Levy - Personal Property	4,308.20	2,399.46
	1113 District Levy - Heavy Motor Vehicles	9.06	19.82
	1114 District Levy - Pers Prop/Mobile Homes	72.55	107.34
	1190 Penalties and Interest on Taxes	69.39	45.98
	1510 Interest Earnings	18.80	37.72
	3281 State Technology Aid	946.74	958.29
	3445 State Combined Fund School Block Grant	4,560.50	4,560.50
	3447 SB96 Combined Block Grant Reimbursement	1,588.46	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		34,075.84	21,493.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	465	Federal Miscellaneous Grants from OPI				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	4,461.81	8,700.00
			4XX	Purchased Property Services	1,500.00	0.00
			6XX	Supplies and Materials	21,729.43	10,498.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					27,691.24	19,198.20

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					6,617.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21,493.75 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,198.20 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	29.95	Less Last Year	29.95	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,913.53 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	59,947.52	48,259.72
	1112 District Levy - Personal Property	11,545.39	8,575.08
	1113 District Levy - Heavy Motor Vehicles	31.85	57.90
	1114 District Levy - Pers Prop/Mobile Homes	222.07	344.85
	1190 Penalties and Interest on Taxes	220.17	135.95
	1510 Interest Earnings	60.69	147.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>72,027.69</u>	<u>57,520.95</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	65,000.00	65,000.00
			850 Interest on Debt	6,142.50	3,087.50
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>71,492.50</u>	<u>68,437.50</u>

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance					11,451.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					57,520.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					68,437.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					535.13	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.50	7.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2.50</u>	<u>7.68</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					1,927.43 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7.68 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,935.11 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	9,855.85	9,992.30
	1112 District Levy - Personal Property	1,889.81	1,754.09
	1113 District Levy - Heavy Motor Vehicles	5.38	10.19
	1114 District Levy - Pers Prop/Mobile Homes	31.64	56.16
	1190 Penalties and Interest on Taxes	27.42	22.29
	1510 Interest Earnings	25.78	50.27
133	Rental Funds Reappropriation		
	5301 School Safety and Security Transfer	0.00	3,755.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>11,835.88</u>	<u>15,640.30</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			8XX Other Expenditures	12,738.72	18,187.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>12,738.72</u>	<u>18,187.71</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	22,342.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	15,640.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,187.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,795.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	19,756.05	23,294.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>19,756.05</u>	<u>23,294.88</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	18,505.03	19,441.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>18,505.03</u>	<u>19,441.60</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	11,623.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,294.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,441.60	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,477.21	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	31,107.96	47,187.20
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	3,601.20
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	485,088.87	520,293.53
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	9,813.58	704.55
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	589.80	56.90
XX	XXX	26XX	41X Energy Utility Services	8,766.88	9,010.36
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	21,319.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	21,319.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,106.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	30,699.65
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	78,532.61
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	64,741.46	0.00	0.00	0.00	0.00
280	1XXX	2XX	11,652.59	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	29.90	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,108.66	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			78,532.61	0.00	0.00	0.00	0.00

78,532.61

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	143,650.00	0.00	0.00	0.00	143,650.00
Land Improvements	173,490.75	0.00	0.00	0.00	173,490.75
Buildings	1,362,415.22	0.00	0.00	0.00	1,362,415.22
Machinery and Equipment	238,664.35	0.00	0.00	0.00	238,664.35
Totals at Historical Cost	1,918,220.32	0.00	0.00	0.00	1,918,220.32
Depreciation					
Improvement Accum	91,327.00	0.00	0.00	0.00	91,327.00
Building Accum	505,669.00	0.00	0.00	0.00	505,669.00
Machinery and Equipment Accum	154,989.00	0.00	0.00	0.00	154,989.00
Total Accumulated Depreciation	751,985.00	0.00	0.00	0.00	751,985.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,166,235.32	0.00	0.00	0.00	1,166,235.32

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	56,200.27	0.00	0.00	2,705.81	53,494.46	0.00	53,494.46
Loans Payable	0.00	59,100.00	12,324.39	15,454.02	31,321.59	0.00	31,321.59
Other	19,378.54	0.00	0.00	0.00	19,378.54	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	75,578.81	59,100.00	12,324.39	18,159.83	104,194.59	0.00	84,816.05
Bond(s)							
07/15/2001	65,000.00	0.00	65,000.00	0.00	0.00	0.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	65,000.00	0.00	65,000.00	0.00	0.00	0.00	0.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	0.00	145,379.04	0.00	145,379.04
Net Pension - TRS	0.00	880,160.23	0.00	880,160.23